

COUNTY OF MAUI
DEPARTMENT OF FINANCE
TREASURY DIVISION
Real Property Tax/Fee Collections and Tax Relief Program
70 EAST KAAHUMANU AVENUE, SUITE A-18
KAHULUI, HI 96732
(808) 270-7697 Fax (808) 270-7702

CIRCUIT BREAKER TAX CREDIT APPLICATION

For the tax year beginning July 1, 2016 and ending June 30, 2017

ARTICLE XIII MCC 3.48.810 CIRCUIT BREAKER TAX CREDIT ESTABLISHED

Upon proper application a homeowner shall be entitled to a credit, not to exceed \$5,000, equal to the amount by which the real property taxes calculated for the homeowner property for the prior tax year exceeds two percent of household income, provided:

SECTION A: QUALIFICATIONS (PLEASE CHECK ALL)

YES

NO

1 HAVE YOU MAINTAINED YOUR HOME EXEMPTION ON THIS PROPERTY FOR AT LEAST FIVE YEARS OUT OF THE PRIOR SIX TAX YEARS? (2010 - 2015)

A. The homeowner has been granted a home exemption for at least five out of the prior six tax years.

2 IS THE TOTAL HOUSEHOLD INCOME EQUAL TO OR LESS THAN \$100,000?

B. Household income does not exceed \$100,000
"Household" means a homeowner, spouse of the homeowner, and any titleholders living on the homeowner property."

3 IS YOUR TOTAL BUILDING(S) ASSESSED VALUE EQUAL TO OR LESS THAN \$450,000?

E. The amount of the circuit breaker tax credit is based on the homeowner's gross building assessed value.

<u>Homeowner's gross building assessed value</u>	<u>Eligible percentage of circuit breaker tax credit</u>
Up to \$400,000	100%
\$400,001 to \$412,500	80%
\$412,501 to \$425,000	60%
\$425,001 to \$437,500	40%
\$437,501 to \$450,000	20%
\$450,001 or more	0%

4 ARE YOU CURRENT ON YOUR PROPERTY TAXES?

F. The taxes on the property are not delinquent from the date the application is filed and throughout the tax year for which the credit applies.

FOR OFFICIAL USE ONLY:

CASE NO.


DATE:

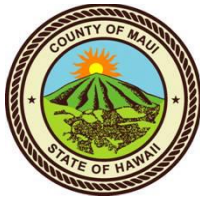
ACTIVE

DECLINED

PENDING:

INITIAL:

SECTION B: PARCEL NUMBER AND SITE ADDRESS						
TAX MAP KEY	ZONE	SECTION	PLAT	PARCEL	CPR	TEN (OFFICIAL USE)
PROPERTY ADDRESS						
SECTION C: CLAIMANT INFORMATION						
NAME						
MAILING ADDRESS						
SOCIAL SECURITY NUMBER				DATE OF BIRTH		
EMAIL ADDRESS			HOME PHONE		CELL PHONE	
SECTION D: NAME AND HOUSEHOLD INCOME						
LAST NAME	FIRST NAME		MIDDLE NAME	INCOME FROM WORKSHEET (Page 3)		
TOTAL HOUSEHOLD INCOME				\$		
<i>If the total income is greater than \$100,000  Do not proceed. You do not qualify for the credit.</i>						
1. Enter the total household income.						
2. Multiply the amount in line 1 by .02 and enter the amount here.						
3. Enter the amount of Real Property Tax for fiscal year 2015-2016						
4. Enter the amount from line 2						
5. Subtract line 4 from line 3. Enter amount here.						
a) Enter your homeowner's gross building assessed value						
b) Enter your eligible percentage rate. (See page 1, item 3.)						
6. Multiply the amount in line 5 by your eligible percentage rate (5b). Enter the amount here. CREDIT ESTIMATE						
<i>If line 6 is greater than line 3, you do not qualify.</i>						
SECTION E: AFFIDAVIT AND CERTIFICATION						
<p>I (we) certify, under the penalty of law, that (1) the statements made in this claim and the accompanying documents are true, correct and complete to the best of my knowledge, (2) I (we) shall continue to qualify for a home exemption throughout the tax year in which the credit is applied. If I (we) cease to qualify for the tax credit, I (we) must report the changes(s) to the Director of Finance. I (we) understand that any misstatement of facts will be grounds for disqualification and penalties.</p>						
HOMEOWNER, SPOUSE OF HOMEOWNER & ANY TITLEHOLDERS LIVING ON THE HOMEOWNER PROPERTY MUST SIGN.						
Signature		Date		Signature		Date
REMINDER: THE DEADLINE TO FILE THIS APPLICATION IS DECEMBER 31, 2015						



WORKSHEET

**IMPORTANT: HOMEOWNER , SPOUSE OF HOMEOWNER AND ANY TITLEHOLDERS
LIVING ON THE HOMEOWNER PROPERTY
MUST COMPLETE WORKSHEET
FOR 2014 TAX ACCOUNT TRANSCRIPT FROM INTERNAL REVENUE SERVICE**

TAX MAP KEY	ZONE	SECTION	PLAT	PARCEL	CPR	TEN (OFFICIAL USE)
PROPERTY ADDRESS						
NAME	Last Name		First Name		Middle Name	
MAILING ADDRESS						
SOCIAL SECURITY NUMBER				DATE OF BIRTH		
EMAIL ADDRESS			HOME PHONE		CELL PHONE	
If joint return filed: Spouse Information below						
NAME	Last Name		First Name		Middle Name	
MAILING ADDRESS						
SOCIAL SECURITY NUMBER				DATE OF BIRTH		
EMAIL ADDRESS			HOME PHONE		CELL PHONE	
FEDERAL TOTAL ADJUSTED GROSS INCOME FOR THE PRECEDING INCOME TAX YEAR 2014 TAX ACCOUNT TRANSCRIPT FROM INTERNAL REVENUE SERVICE						\$
FEDERAL TAX RETURN MUST BE FILED TO QUALIFY.						
TAX ACCOUNT TRANSCRIPT FROM THE INTERNAL REVENUE SERVICE MUST BE SUBMITTED WITH YOUR APPLICATION.						
<i>Upon review and verification of each completed application, additional documentation may be required. Failure to submit any document may result in disqualification. All documents submitted will not be returned.</i>						
I (we) filed both a Federal & a State Income Tax Return for tax year 2014						
Signature				Date		
Signature				Date		

OBTAINING AN IRS TRANSCRIPT OF YOUR 2014 TAX RETURN

OPTION 1: Requesting your transcript by phone.

You should receive your transcript in the mail within 5 to 10 days

Call 1-800-908-9946. You will get a recorded message. When you hear the messages listed below, press the number next to it or enter the information requested.

Keep this script in front of you as you place your call.

STEP	When you hear the message below	Press or Enter
1	To continue with English	Press 1
2	Please enter the Social Security number for which you are calling	Social Security #
3	The Social Security No. you entered was----- if this is correct, Press 1 now	Press 1
4	To verify your address, please enter the number of your street address. Do not enter letters or fractions (If your street number has a dash "-" such as 68-168, enter only the 68)	Street number
Listen to the recorded information regarding transcript. Wait until you hear Step 5		
5	To receive a transcript of your Tax Account Transcript	Press 1
6	Please enter the year for which you would like information	2014
7	The year you entered is 2014, if this is correct press 1	Press 1
8	You have requested a transcript of your 2014 tax return. If this is correct press 1	Press 1
9	To end press 3	Press 3

OPTION 2: Requesting your transcript online.

You should receive your Tax Account transcript in the mail in 5 to 10 days.

Visit <http://www.irs.gov>. Online Services, click on Order a Tax Account Transcript.

Note: IRS will not mail transcripts ordered on-line to an address other than the one they have on file.

OPTION 3: Requesting your transcript by mail.

You should receive your transcript in the mail in about 3 to 4 weeks.

Step 1: Complete form 4506 (See sample)	Step 5: MAIL TO: Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888
Step 2: Fill in lines 1a through 4. Leave line 5 blank	
Step 3: Line 6 – Enter 2014 if not already pre-printed	
Step 4: Sign and date form.	

OPTION 4: Requesting your transcript from the Local IRS Office.

You should receive your transcript at the time of visit to the office.

Go to the IRS Taxpayer Assistance Center located in the One Main Plaza Building, 2200 Main Street, Wailuku, HI 96793. The person filing the tax return must be present with proper ID. Third party may also pick up your transcript with form 4506T-EZ with proper ID. Office hours: Monday – Friday 8:30 a.m. – 4:30 p.m. (Closed for lunch from 12:30 p.m. – 1:30 p.m.)